

## Article - Tax - General

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§13–811.

(a) (1) In this section the following words have the meanings indicated.

(2) “Paymaster”:

(i) means an employer’s officer, representative, agent, or employee charged with the duty of paying salary, wages, or other compensation for personal services to an employee named in a notice of lien; and

(ii) if the person named in a notice of lien is employed by the federal government or its instrumentality with an office in the State where employee records are kept, whether or not payroll records are kept or the payroll is prepared at that office, includes the employee who:

1. is designated to keep and maintain employee records in that office; and

2. is or may be designated to receive and distribute pay checks to the employees.

(3) “Tax wage lien” means the lien on wages described in this section.

(b) A tax lien for any tax administered by the Comptroller under this article extends to and covers all salary, wages, or other compensation for personal services that is due or becomes payable on or after the time the lien arises.

(c) The Comptroller promptly shall give notice of a tax wage lien that states the lien amount, the type of tax, and the name of the person against whom the lien is taken by:

(1) certified mail, return receipt requested, under the postmark of the United States Postal Service, to the employer; or

(2) personal service on the employer.

(d) (1) If an employer knows or has reason to know of the import of the contents of the certified mail and refuses to accept its delivery, service as required under subsection (c)(1) of this section is made when delivery is refused.

(2) Service as required under subsection (c)(2) of this section is made when personal service is made on an officer or paymaster of the employer.

(e) (1) From salary, wages, or other compensation for personal services that is due or becomes payable on or after the date on which a notice of wage lien is served to the date on which a notice of satisfaction or release of the wage lien is received, an employer or paymaster promptly shall pay to the Comptroller any salary, wages, or other compensation due to the delinquent taxpayer, excluding only those amounts specified in paragraph (2) of this subsection.

(2) The amount excluded under paragraph (1) of this subsection from amounts paid to the delinquent taxpayer is the amount exempt from attachment provided in § 15-601.1 of the Commercial Law Article.

(f) The Comptroller promptly shall give a notice of satisfaction or release of a tax wage lien to each employer or paymaster who received notice of the wage lien.

(g) If, after service of a notice of a tax wage lien, an employer or paymaster pays an employee salary, wages, or other compensation for personal services in excess of the amount allowed in subsection (e)(2) of this section, the employer or paymaster or both shall be personally liable for the excess amount paid to the employee. However, the total amount that the Comptroller recovers may not exceed the total amount paid to the employee in violation of this section.

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